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economic viability of a crop or perhaps...

SENATOR WICKERSHAM: Um-hum.

SENATOR SMITH: ...develop a new crop with some private interests in mind. They use a lot of real property to carry out these projects. Would that be placed on the tax rolls because that would be...because they're contracting with a private entity?

SENATOR WICKERSHAM: I'm not sure what their arrangements are, but I think you can make an argument that their lease in that, if they have a lease arrangement, and this is confined to lease arrangements, but if their arrangement is to find someone to actually grow, cultivate, harvest, manage the crop as a part of a research activity, I think you can make an argument that that's within the public purpose for which they're holding the land and, really, the ultimate test is whether it is for a public purpose and the authorized public purposes for that given political subdivision. So you...when you think about your questions, Senator Smith, what you always have to ask yourself is whether you think that is for an authorized public purpose, and then the secondary question you need to ask yourself is would anybody else agree with me.

SENATOR SMITH: Okay. Thank you. Well, let's look at the Burger King at the Student Union here on the UNL campus. You know, they're going to pay a lease amount every month probably, and I would argue that they are providing a public purpose by offering these services to the public, to the students, and those lease fees go back to pay for the costs of the Student Union. Would that be, would you agree?

SENATOR WICKERSHAM: In that instance, I would reach the conclusion that that, if it is a lease arrangement, that in particular, that that arrangement should be subject to tax. It is clearly a private enterprise. And if you can state that a broad public purpose of government is to feed all the people in the state, then it would be exempt. But, beyond that, I don't think that we should necessarily extend an exemption to Stackwood's, for example, to the Imperial Palace, which also has a restaurant as well as a outlet in the Student Union, and